IN THE CLAIMS:

 (Currently Amended) A cellulose acylate film comprising: plural layers of cellulose acylate including two surface layers and at least one inner layer;

wherein the averaged average degree of acylation of cellulose acylate in said two surface layers is in the range of 0.5 to 2.8 and the averaged average degree of acylation of cellulose acylate in said inner layer is higher than that of said two surface layers.

- 2. (Original) A cellulose acylate film as claimed in claim 1, wherein one of said two surface layers is stacked on a hydrophilic material.
- 3. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein the <u>averaged average</u> degree of acylation of said cellulose acylate in each layer is adjusted by mixing plural cellulose acylates having different <u>averaged average degrees</u> degree of acylation.
- 4. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein in order to regulate the averaged average degree of acylation of said cellulose acylate, cellulose as a material component of said cellulose acylate is esterified with by use of

acetic acid and acetic <u>anhydride</u> <u>anhydrine as an compound for</u> esterification and with use of <u>using</u> sulfuric acid as a catalyst, and the remaining sulfuric acid is neutralized, and thereafter the ripening is performed.

- 5. (Currently Amended) A cellulose acylate film as claimed in claim 4, wherein the neutralization of said remaining sulfuric acid occurs by use of is made with calcium compounds, and the content of said calcium compounds to said cellulose acylate in weight ratio is at most 60 ppm.
- 6. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein the contact angles angle to water on outer surfaces of said surface layers are is at most 60° .
- 7. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein at least one of materials of said cellulose acylate, additives, and solvents is different between neighboring any adjacent two of said plural layers.
- 8. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein said plural layers are formed by performing a solution casting of plural solutions, such that one of said solutions for said two surface layers may contact to a substrate.

- 9. (Currently Amended) A cellulose acylate film as claimed in claim 8, wherein said one surface layer contacting to said substrate contains an acid compound compounds when peeled from said substrate, and said acid compound has an acid dissociation constant pKa in the range of 2.0 to 4.5 in an aqueous solution at 25 °C.
- 10. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein at least one of said plural layers is composed comprised of cellulose acylates made from wood pulp, and remaining layers are composed comprised of cellulose acylates made from cotton linter.
- 11. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein at least one of said plural layers is composed comprised of a mixture of a cellulose acylate made from wood pulp and a cellulose acylate made from cotton linter, and remaining layers ones are composed comprised of cellulose acylates made from said cotton linter.
- 12. (Currently Amended) A cellulose acylate film as claimed in claim 2, wherein said inner layer contains volatile compounds.

- 13. (Original) A cellulose acylate film as claimed in claim 12, wherein said surface layers contain particle materials.
- 14. (Currently Amended) A cellulose acylate film to be laminated on a hydrophilic material, comprising:

plural layers of cellulose acylate in which the averaged average degree of a acylation of said cellulose acylate in said layers is different;

a surface layer of said plural layers that is to be laminated on said hydrophilic material, wherein the averaged average degree of acylation of cellulose acylate in said surface layer is being in the range of 0.5 to 2.8; and

wherein said averaged average degree of acylation of cellulose acylate in each layer is adjusted by mixing plural cellulose acylates having different averaged average degrees degree of acylation.

15. (Currently Amended) A cellulose acylate film as claimed in claim 14, wherein a <u>the</u> contact angle to <u>of</u> water on an outer surface of said surface layers is at most 60° .

- 16. (Currently Amended) A cellulose acylate film as claimed in claim 14, wherein at least one of materials of said cellulose acylate, additives, and solvents is different between any adjacent neighboring two layers of said plural layers.
- 17. (Original) A cellulose acylate film as claimed in claim 14, wherein said plural layers are formed by performing a solution casting of plural solutions for said plural layers such that said plural solutions may be sequentially overlaid on a substrate.
- 18. (Currently Amended) A cellulose acylate film as claimed in claim 17, wherein said surface layer contains <u>an</u> acid compound when peeled from said substrate, and said acid compound has <u>an</u> acid dissociation constant pKa in the range of 2.0 to 4.5 in an aqueous solution of 25 °C.
- 19. (Currently Amended) A cellulose acylate film as claimed in claim 14, wherein at least one of said plural layers is composed comprised of cellulose acylates made from wood pulp, and remaining layers are composed comprised of cellulose acylates made from cotton linter.

- 20. (Currently Amended) A cellulose acylate film as claimed in claim 14, wherein at least one of said plural layers is composed comprised of a mixture of a cellulose acylate made from is wood pulp and a cellulose acylate made from cotton linter, and remaining layers are composed comprised of cellulose acylates made from said cotton linter.
- 21. (Original) A cellulose acylate film as claimed in claim 14, wherein other layers than said surface layer contain volatile compounds.
- 22. (Original) A cellulose acylate film as claimed in claim 21, wherein said surface layer contains particle materials.
- 23. (Currently Amended) A cellulose acylate film to be laminated on a hydrophilic material, comprising:

plural layers of cellulose acylate including at least a first layer and a second layer, said first layer having a first surface to be stacked on said hydrophilic material and a second surface on said second layer;

wherein the averaged average degree of acylation of cellulose acylate in said first layer is in the range of 0.5 to 2.8, and the averaged average degree of acylation of that cellulose acylate in said second layer is different from that of said first layer.

- 24. (Currently Amended) A cellulose acylate film as claimed in claim 23, wherein the a contact angle of to water on an outermost surface of said first layer is at most 60° .
- 25. (Original) A cellulose acylate film as claimed in claim 23, wherein at least one of materials, additives and solvents of said cellulose acylate is different between said first layer and a second layer.
- 26. (Currently Amended) A cellulose acylate film as claimed in claim 23, wherein said plural layers are formed by performing a solution casting of plural solutions in which a solution for said first layer is on a solution for said second layer, such that said solution for said first layer may contact to a substrate.
- 27. (Currently Amended) A cellulose acylate film as claimed in claim 26, wherein when said plural layers are peeled from said substrate, said first layer contains an acid compound, and said acid compound has an acid dissociation constant pKa in the range of 2.0 to 4.5 in an aqueous solution of 25 °C.

- 28. (Currently Amended) A cellulose acylate film as claimed in claim 27, wherein one of said first and second layers is comprised composed of cellulose acylates made from wood pulp, and another one is composed comprised of cellulose acylates made from cotton linter.
- 29. (Currently Amended) A cellulose acylate film as claimed in claim 27, wherein one of said first and second layers is comprised composed of a mixture of cellulose acylates made from wood pulp and a cellulose acylate made from cotton linter, and another one is composed comprised of cellulose acylates made from said cotton linter.
- 30. (Currently Amended) A cellulose acylate film as claimed in claim 27, wherein said plural layers include a third layer formed on said second layer, <u>and</u> said second layer contains volatile compounds.
- 31. (Original) A cellulose acylate film as claimed in claim 30, wherein said first and third layers contain particle materials.
- 32. (Currently Amended) A producing method of producing a cellulose acylate film to be laminated on a hydrophilic material, said producing method comprising:

preparing plural solutions which include at least a first solution and a second solution, in said first solution a first material whose averaged average degree of acylation is in the range of 0.5 to 2.8 being dissolved to in a solvent, in said second solution a second material whose averaged average degree of acylation is different from said first material being dissolved to in a solvent, said averaged degrees of acylation of said first and second materials being adjusted by mixing plural cellulose acylates whose averaged average degrees of acylation are different;

casting said plural solutions on a substrate to form said cellulose acylate film having plural cellulose acylate layers in which a second layer is formed on a first layer, said first layer which is to be contacted to contact said hydrophilic material being formed over said first solution, said second layer being formed of said second solution; and

peeling said cellulose acylate film from said substrate.

33. (Currently Amended) A producing method as claimed in claim 32, wherein said first layer is contacted to contacts said substrate.

- 34. (Currently Amended) A producing method as claimed in claim 33, wherein when said cellulose acylate film is peeled from said substrate, said first layer contains an acid compound, and said acid compound has an acid dissociation constant pKa in the range of 2.0 to 4.5 in an aqueous solution at 25 °C.
- 35. (Currently Amended) A producing method as claimed in claim 34, wherein a main solvent of said first solution and said second solution is non-chlorine based a non-chlorinated organic solvent.
- 36. (Currently Amended) A producing method as claimed in claim 35, wherein said substrate is one of a band and a drum.